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Annual Report

of the

SELECTMEN

and Other Town Officers

of

Lempster, New Hampshire

for the year ending

DECEMBER 31, 1944

ANNUAL REPORT

— OF THE —

SELECTMEN

And Other Town Officers

OF

Lempster, New Hampshire

For the Year Ending December 31, 1944

The Argus Press, Newport, N. H.

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1944 (Dec.)

TOWN OFFICERS

Moderator	John A. Wirkkala
Town Clerk	Elsie M. Barton
Town Treasurer	Elsie M. Barton
Selectman	Horace M. Cragin
Selectman	Lucius H. Nichols
Selectman	E. Lee Kelso
Tax Collector	Elmer P. Flint
Overseer of Poor	Hubert C. Hartwell, Sr.
Road Agent, North District	V. Hugh Pollard
Road Agent, South District	Hubert C. Hartwell, Jr.
Road Agent, Mountain District	Harry B. Frye
Police	George L. Richardson
Fire Warden	Lucius H. Nichols
Deputy	George L. Richardson
Deputy	Hubert C. Hartwell, Sr.
Deputy	Hubert C. Hartwell, Jr.
Deputy	Lawrence S. Hodgman
Deputy	John A. Wirkkala
Deputy	Ernest F. Cutler
Fire Chief	George L. Richardson
Supervisor	Harold B. Nichols
Superviser	Hubert C. Hartwell, Jr.
Superviser	George L. Richardson
Auditor	Frances L. Wirkkala
Sexton	Harris H. Nichols

TOWN WARRANT

To the Inhabitants of the Town of Lempster, in the County of Sullivan, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town House in said Lempster on Tuesday, the thirteenth day of March, at ten of the clock in the forenoon, to act upon the following subjects:

ARTICLE 1. To choose all necessary Town Officers for the year ensuing.

ARTICLE 2. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.

ARTICLE 3. To see what sum of money the Town will vote to raise for interest on debt.

ARTICLE 4. To see what sum of money the Town will vote to raise to keep the Common mowed around the Soldiers' Monument at Lempster Street.

ARTICLE 5. To see if the Town will vote to raise $307.50 for State Aid Construction.

ARTICLE 6. To see if the Town will vote to raise $307.50 for Town Road Aid and the State will contribute $1,890.70.

ARTICLE 7. To see if the Town will vote to allow the Selectmen to deliver blank inventories at the time they appraise the property for taxation.

ARTICLE 8. To see if the Town will vote to reinsure the Town Hall and Union Hall.

ARTICLE 9. To see what sum of money the Town will vote to raise and appropriate for Old Home Day and Memorial Day.

ARTICLE 10. To see what sum of money the Town will vote to raise for the Library.

ARTICLE 11. To see if the Town will authorize the Selectmen to borrow money for the Town in anticipation of taxes.

ARTICLE 12. To see if the Town will vote to limit the Road Agents to the appropriations.

ARTICLE 13. To see what sum of money the Town will vote to raise for Old Age Assistance and pass any vote in relation thereto.

ARTICLE 14. To see if the Town will vote to elect one Road Agent instead of three, to take effect in 1945.

ARTICLE 15. To see what sum per hour the Town will vote to pay for labor on the highway.

ARTICLE 16. To see if the Town will vote to receive sealed bids for mowing Town roads, a separate bid to be sent for each District.

ARTICLE 17. To see if the Town will vote to discontinue the road leading from the Old Putnam Place to the Unity Town Line.

ARTICLE 18. To see if the Town will vote to discontinue the road leading from the east side of the State Highway around the Old No. 7 School House back to the State Highway.

ARTICLE 19. To see what sum of money the Town will vote to raise for shingling Union Hall.

ARTICLE 20. To see what sum of money the Town will vote to raise for repairing the main structure of Union Hall.

ARTICLE 21. To see what sum of money the Town will vote to raise for repair of the toilet at Union Hall.

ARTICLE 22. To see what the Town will vote to do about the fence on the west side of the Cemetery from the Town Hall to the southwest corner and raise money therefor.

ARTICLE 23. To see what sum of money the Town will vote to raise for the Fire Company.

ARTICLE 24. To see if the Town will vote to raise and appropriate a sum not exceeding one one hundredth of one percent (1/100 of 1%) of the assessed valuation based on the assessment of 1944 for the purpose of publicizing and promoting the natural advantages and resources of the town, together with other towns in the Dartmouth-Lake Sunapee Region.

ARTICLE 25. To see if the Town will vote to raise $200.00 for the White Pine Blitser Rust.

ARTICLE 26. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division

of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

ARTICLE 27. To see if the Town will vote to support United States membership in a general system of international cooperation, such as that proposed at the Dumbarton Oaks Conference, having police power to maintain the peace of the world.

ARTICLE 28. To transact any other business that may legally come before said meeting.

Given under our hands and seal this nineteenth day of February, in the year of our Lord nineteen hundred forty-four.

LUCIUS H. NICHOLS,
HORACE M. CRAGIN,
E. LEE KELSO,

Selectmen of Lempster.

BUDGET

Sources of Revenue	Actual Revenue Previous Year 1944	Estimated Revenue Ensuing Year 1945	Increase	Decrease
From State:				
Interest and Dividends Tax	$ 5.87	$ 5.87	$	$
Savings Bank Tax	46.55	46.55		
Reimbursement a/c State and Federal forest lands	23.55	25.00	1.45	
Class V Highways	2,214.90	2,270.90	56.00	
Bounties	47.20	70.50	23.30	
From Local Sources				
Interest Received on Taxes	149.07	149.07		
Use of tractor	28.75	28.75		
Refund—T. R. A.	86.04			86.04
Filing fees	3.00			3.00
Motor Vehicle Permit Fees	184.44	184.44		
Dog Licenses	96.82	96.82		
Tax sales redeemed	457.19	457.19		
Property and Poll taxes, previous years actually collected	1,746.03	1,746.03		
Amount Raised by Issue of Bonds or Notes:				
Temporary loans	2,000.00			2,000.00
Refund—Withholding tax	6.80			6.80
Sale of Xmas trees	51.50			51.50
Gravel sold	1.00			1.00
Cash Surplus	440.74	810.40	369.66	

From Local Taxes Other Than Property Taxes:				
Poll Taxes—Regular @ $2	216.00	216.00		
National Bank Stock Taxes	25.00	25.00		
Poll taxes—Spec. @ $3	345.00	345.00		
Total Revenues from all Sources Except Property Taxes	$ 8,175.45	$ 6,477.52	$ 450.41	$ 2,148.34
Amt. to be Raised by Property Taxes	7,221.69	6,482.76		
Total Revenues	$15,397.14	$12,960.28		

Purposes of Expenditures	Actual Expend. Previous Year 1944	Estimated Expend. Ensuing Year 1945	Increase	Decrease
Current Maintenance Expenses:				
General Government:				
Town Officers' Salaries	$ 622.70	$ 622.70	$	$
Town Officers' Expenses	349.16	310.00		39.16
Election and Registration Expenses	84.00	34.00		50.00
Expenses Town Hall and Other Town Buildings	109.70	300.00	190.30	
Protection of Persons and Property:				
Police Department	32.50	32.50		
Fire Department	200.00	200.00		
Bounties	70.50	70.50		
Health:				
Vital Statistics	2.00	2.00		
Highways and Bridges:				
Town Maintenance:				
Summer	1,182.78	1,200.00	17.22	

Mowing Roadsides	500.20	500.20		
Gas Money	879.62	879.62		
Town Road Aid	49.62	351.42	301.80	
Snow Fence	61.05	100.00	38.95	
Sanding	461.15	461.15		
Libraries:	24.00	63.50	39.50	
Public Welfare:				
Town Poor	316.88			316.88
Old Age Assistance	211.71	250.00	38.29	
Patriotic Purposes:				
Service flag rope	2.00			2.00
Old Home and Memorial Days	20.00	20.00		
Taxes bought by town	180.24	180.24		
Interest and costs	33.27	33.27		
Public Service Enterprises:				
Cemeteries	81.00	81.00		
Common at Street	15.00	15.00		
Dartmouth-Lake Sunapee Region	21.29	20.57		.72
Interest:				
On Temporary Loans Loans and Note	92.45			92.45
On Bonded Debt	225.00	175.00		50.00
Highways and Bridges:				
Tractor and Snow Plow Expense	84.13	200.00	115.87	
Snow removal	229.08	350.00	120.92	
Labor on tractor	250.10	250.10		
Gas and Oil for tractor	154.08	154.08		
Payment on Principal of Debt:				
Bonds	1,000.00	1,000.00		
Temporary Loans	2,000.00			2,000.00
Payments to Other Government Divisions:				
County Taxes	828.59	828.59		
Payments to School Districts	3,874.84	3,874.84		
Special Poll taxes	338.10	400.00	61.90	
Total Expenditures	$14,586.74	$12,960.28	$ 924.75	$ 2,551.21

REPORT OF SELECTMEN

Land and Buildings	$170,175.00
Growing wood and timber	8,515.00
Electric	5,580.00
28 Horses	2,950.00
1 Mule	100.00
2 Oxen	250.00
86 Cows	9,375.00
18 Neat Stock	1,875.00
39 Sheep	468.00
13 Hogs	219.00
585 Fowls	585.00
7 Goats	84.00
1 Portable Mill	800.00
2 Tractors	600.00
Gasoline Pumps	470.00
Wood and lumber	2,900.00
Stock in trade	400.00
Machinery	400.00
	$205.746.00
Soldiers' Exemptions	6,098.00

TAXES COMMITTED TO COLLECTOR

141 Regular Poll Taxes	$ 282.00
150 Special Poll Taxes	450.00
Property Tax	8,950.15
National Bank Stock	25.00

APPROPRIATIONS

Town Roads	$ 1,200.00
Other Town Charges	1,500.00
Interest	300.00
Payment on Principal of Debt	1,000.00
Common at Street	15.00
Town Road Aid	7.50
Old Home Day	10.00
Memorial Day	10.00
Library	50.00
Old Age Assistance	250.00

Fire Company	200.00
Dartmouth-Lake Sunapee Region	21.69
State Aid Construction	324.00
School Tax	828.59
County Tax	3,778.02
	$ 9,494.80

LESS ESTIMATED REVENUE AND CREDITS

Interest and Dividend Tax	$ 5.87
Savings Bank Tax	46.55
Motor Vehicle Permits	184.44
	$ 236.86

ASSSETS

Cash in Treasury, Jan. 1, 1945	$ 810.40
Bounties due Town	70.50
Taxes 1944 Uncollected	1,870.89
Taxes 1943 Uncollected	147.63
Taxes 1942 Uncollected	20.05
Taxes previous years Uncollected	36.45
Unredeemed Tax, 1943	92.32
Unredeemed Tax, 1942	116.21
Unredeemed Tax, 1941	67.26
Total Assets	$ 3,231.71

LIABILITIES

First National Bank, Newport, bonds	$ 4,000.00
Claremont National Bank, note	1,000.00
State Aid Construction	648.00
Town Road Aid	43.92
Unexpended Junk Fund	70.50
Special Poll Taxes, uncollected due State	114.66
Total Liabilities	$ 5,877.08
Net Debt, January 31, 1944	$ 3,246.44
Net Debt, December 31, 1944	2,645.37
Decrease of Debt	601.07

TOWN CLERK'S REPORT

Receipts:		
Auto Tax, 1943	$ .86	
Auto Tax, 1944	183.58	
		$ 184.44
Dog Licenses		
29 Males	$ 58.00	
7 Females	35.00	
4 Spayed Females	8.00	
3 Males, part year	4.42	
		$ 105.42
2 Filing Fees		3.00
	?	
Total Receipts		$ 292.86
Payments:		
Elsie M. Barton, Treas.		
Auto Tax, 1943	$ .86	
Auto Tax, 1944	183.58	
Dog Tax, 1944	96.82	
Filing Fees	3.00	
		$ 284.26
Elsie M. Barton, Town Clerk		
43 Dog License Fees @ .20	$ 8.60	
		$ 8.60
	?	
Total Payments		$ 292.86

ELSIE M. BARTON,
Town Clerk.

TOWN TREASURER'S REPORT

Receipts

Balance in Treasury, February 1, 1944		$ 440.74
Elsie M. Barton, Town Clerk:		
Filing Fees	$ 3.00	
Dog Tax	$ 96.82	
Auto Tax	184.44	
		$ 284.26
Treasurer State of New Hampshire		
Refund, 1943 Hedgehog Bounties	$ 47.20	
Class V Highways	2,214.90	
Savings Bank Tax	46.55	
Interests & Dividend Tax	5.87	
Reimbursement T. R. A.	86.04	
Reimbursement loss of taxes, 1944	23.55	
		2,424.11
First National Bank, Newport, notes		2,000.00
V. H. Pollard, Road Agent		
Use of tractor	$ 12.00	
Withholding tax	4.50	
		16.50
H. C. Hartwell, Jr., Road Agent		
Use of tractor	$ 11.25	
Withholding tax	2.30	
		13.55
Harry B. Frye, Road Agent		
Use of tractor	$ 5.50	
		5.50
E. Lee Kelso, Selectman		
Sale of 200 Christmas trees @ .25	$ 50.00	
Sale of 10 Christmas trees @ .15	1.50	
Gravel sold	1.00	
		52.50
Elmer P. Flint, Tax Collector		
1944, Property Tax	$ 7,221.69	
Regular Poll Tax	216.00	
Special Poll Tax	345.00	
Bank Stock	25.00	
		7,807.69

1943,	Property Tax	$ 1,615.52	
	Poll Tax	72.00	
	Interest Collected	64.28	
	Redeemed Tax	105.21	
	Interest on Redeemed Tax	.45	
	Costs of Sale	24.17	
			1,881.53
1942,	Property Tax Redeemed	$ 178.80	
	Poll Tax	6.00	
	Interest Collected	.40	
	Costs	1.55	
	Interest on Redeemed Tax 12%	12.87	
			199.62
1941,	Redeemed Tax	$ 171.63	
	Interest on Redeemed Tax	30.06	
	Poll Tax	4.00	
	Interest	.20	
			205.89
1940,	Property Tax	$ 1.69	
	Poll Tax	4.00	
	Interest	.70	
			6.39
1939,	Property Tax	$ 21.23	
	Interest	6.99	
			28.22
1938,	Property Tax	$ 19.69	
	Poll Tax	2.00	
	Interest	8.95	
			30.64
	Total Receipts		$ 15,397.14
	Total Payments		14,586.74
Balance in Treasury, January 1, 1945			$ 810.40

ELSIE M. BARTON,
Treasurer.

SUMMARY OF RECEIPTS

From Local Taxes:			
Total taxes committed to Collector, 1944	$ 9,727.15		
Less discounts and abatements, 1944	48.57		
Less uncollected, 1944	1,870.89		
1. Property taxes, current year actually collected		$ 7,221.69	
2. Poll taxes, current year, Regular @ $2.00		216.00	
3. Poll taxes, current year, Special @ $3.00		345.00	
4. National Bank stock taxes		25.00	
5. Total of Current Year's Collection			$ 7,807.69
6. Property & Poll taxes, previous years collected			1,746.03
7. Tax Sales redeemed			457.19
From State:			
8. For Highways and Bridges:			
a. Town Road Aid		86.04	
b. For Class V Highway maintenance		2,214.90	
9. Interest and Dividend Tax		5.87	
10. Savings Bank Tax		46.55	
11. Reimbursement a/c State & Federal Forest lands		23.55	
12. Bounties		47.20	
			$ 2,424.11
From Local Sources, except taxes:			
13. Dog Licenses		96.82	
14. Filing fees		3.00	
15. Interest & Costs received on taxes		149.07	
16. Registration of motor vehicles, 1943-44 Permits		.86	
17. Registration of motor vehicles, 1944-45 Permits		183.58	
			$ 433.33
Receipts other than Current Revenue			
18. Temporary loans in anticipation of taxes		2,000.00	

19. Refunds on withholding tax	6.80	
20. Use of tractor	28.75	
21. Sale of Christmas trees	51.50	
22. Gravel sold	1.00	
		$ 2,088.05
Total Receipts from all Sources		$ 14,956.40
Cash on hand, February 1, 1944		440.74
This Grand Total		$ 15,397.14

SUMMARY OF PAYMENTS

Town Officers' Salaries	$ 622.70	
Town Officers' Expenses	349.16	
Election & Registration Expense	84.00	
Town & Union Hall Expense	109.70	
		$ 1,165.56
Protection of Persons & Property:		
Bounties	$ 70.50	
Fire Department	200.00	
Police Department	32.50	
		$ 303.00
Health:		
Vital Statistics	$ 2.00	2.00
Highways & Bridges:		
Gas Money	$ 879.62	
Town Road Aid	49.62	
Town Maintenance	1,182.78	
Mowing Roadsides	500.20	
Snow Fence	61.05	
Sanding	461.15	
		3,134.42
Library	$ 24.00	24.00
Charities		
Town Poor	$ 316.88	
Old Age Assistance	211.71	
		528.59
Patriotic Purposes		
Old Home Day	$ 10.00	
Memorial Day	10.00	
Rope for Service Flag	2.00	
		22.00
Public Service Enterprise		
Common at Street	$ 15.00	
Cemeteries	81.00	
Dartmouth-Lake Sunapee Region	21.29	
		$ 117.29
Indebtedness		
Temporary Loan	$ 2,000.00	
Bond	1,000.00	
Interest on Temporary loan & note	92.45	

Interest on Bonded Debt	225.00	
		3,317.45
Payment to Other Governmental Divisions		
Special Poll Tax	$ 338.10	
County Tax	828.59	
School District	3,874.84	
		5,041.53
Unclassified		
Taxes bought by Town	$ 180.24	
Interest & Costs on taxes	33.27	
		213.51
Gas & Oil for Tractor	$ 154.08	
Labor on Tractor	250.10	
Snow Removal	229.08	
Tractor & Snow Plow Expense	84.13	
		717.39
Total Payments		$ 14,586.74

VALUATION OF TOWN PROPERTY

Union Hall at Lempster Street	$ 2,500.00
Town Hall at East Lempster	500.00
Town Safe	100.00
Town Tractor and Snow Plow	4,000.00
Tool Shed	300.00
Road Machine	200.00
200 Chairs	100.00
Small Tools	50.00
2 Stoves	50.00
Town Library & equipment	500.00
Snow Fence	200.00
11 Settees	22.00
2 Pianos	110.00
	$ 8,632.00

DETAIL STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Horace M. Cragin, Selectman	$	100.00
Lucius H. Nichols, Selectman		75.00
E. Lee Kelso, Selectman		75.00
Elsie M. Barton, Treasurer		50.00
Elsie M. Barton, Town Clerk		35.00
Hubert C. Hartwell, Sr., Overseer of Poor		25.00
John A. Wirkkala, Moderator		15.00
Frances L. Wirkkala, Auditor		15.00
Richard V. Hodgman, Health Officer		10.00
Elsie M. Barton, 96 Auto Permit fees		24.00
Elsie M. Barton, Records		9.00
Elmer P. Flint, Tax Collector, 1944 Commission		152.66
1943 Commission		35.52
1938–1942 Commission		1.52
	$	622.70

TOWN OFFICERS' EXPENSES

The Argus Press, ballots and Town reports	$	133.00
Clinton K. Barton, 32 transfers		6.40
Clinton K. Barton, recording two deeds		2.00
Clinton K. Barton, copying deeds		6.50
Triangle Telephone Co., Toll Calls		7.76
Edson C. Eastman Co., Inc., supplies		29.23
Horace M. Cragin, expenses Assessor's Meeting		7.30
E. Lee Kelso, time & gas for Xmas tree sale		2.00
L. H. Nichols, mailing mortgage notices		2.31
The Howe Press, tax collector's supplies		6.20
Frances L. Wirkkala, auditor's supplies		2.40
Eleanor W. Shelton, Town officers' bonds		35.00
Elsie M. Barton, envelopes, postage & typing blank inventories		7.18
Elsie M. Barton, postage on absentee ballots		2.21
Elsie M. Barton, postage		2.16
Lillian G. Hartwell, supplies & service flag stars		1.88
Lucien Webster, surveying		15.00
Elsie M. Barton, expenses to special Town Clerk's meeting on War Ballots		4.50

Elsie M. Barton, expenses and dues annual Town Clerk's meeting		6.15
Charles Pollard, looking over town land		6.00
Bernice M. Sawyer MacWilliams, list of Probate estates		.80
Brown & Saltmarsh, dog notices		2.06
Howard H. Hamlin, Hester V. Clay deed		3.00
Kenneth Andler, legal services		17.00
Association of N. H. Assessors, annual dues		2.00
E. P. Flint, dues and expenses Tax Coll. meeting		6.00
E. P. Flint, tax collector's deed		1.00
E. P. Flint, postage and supplies		6.00
E. P. Flint, discharging 15 tax sales	$	3.75
E. P. Flint, selling 8 parcels		6.50
E. P. Flint, recording 8 parcels		2.00
E. P. Flint, discharging 9 tax sales		2.25
E. P. Flint, advertising 7 parcels		7.00
E. P. Flint, recording 9 parcels for tax sale		2.25
E. P. Flint, incidental charges		.90
E. P. Flint, 7 registered letters		1.47
	$	349.16

ELECTION AND REGISTRATION EXPENSE

Harold B. Nichols, 15 supervisor meetings	$	30.00
H. C. Hartwell, Jr., 15 supervisor meetings		30.00
Harris Nichols, Ballot clerk		6.00
Hubert C. Hartwell, Sr., Ballot Clerk		6.00
E. P. Flint, Ballot Clerk		6.00
Clitfon G. Baker, Ballot Clerk		6.00
	$	84.00

TOWN AND UNION HALL EXPENSE

Harold B. Nichols, Janitor Town Hall	$	10.00
Lillian G. Hartwell, Janitor Union Hall		8.00
Beatrice Nichols, cleaning hall		6.00
Lillian G. Hartwell, 12 light bulbs		1.90
C. H. Neal, cleaning vault		2.50
Horace M. Cragin, cleaning vault		2.00
Merton L. Sargent & Son, insurance on halls		20.50
Harold B. Nichols, School Treas. lights for Town Hall		6.00
Harold B. Nichols, 2 cds. wood		31.00
H. H. Electric Coop., Inc., light for Union Hall		18.00
Knowlton & Stone, stove pipe		3.15

Horace M. Cragin, set of hinges		.65
	$	109.70

HEDGEHOG BOUNTIES

Horace M. Cragin, 71 hedgehogs	$	35.50
L. H. Nichols, 23 hedgehogs		11.50
E. Lee Kelso, 47 hedgehogs		23.50
	$	70.50

FIRE DEPARTMENT

Lempster Fire Co., appropriation	$	200.00

POLICE DEPARTMENT

Harry B. Frye, Police services, 1943	$	4.50
Harry B. Frye, Dog Police, 1943		10.00
George L. Richardson, Police services, 1944		8.00
George L. Richardson, Dog Police, 1944		10.00
	$	32.50

VITAL STATISTICS

Elsie M. Barton, Town Clerk	$	2.00

HIGHWAYS AND BRIDGES

Gas Money

H. C. Hartwell, Jr., Road Agent	$	378.48
V. H. Pollard, Road Agent		415.11
Harry B. Frye, Road Agent		86.03
	$	879.62

TOWN ROAD AID

Treasurer State of New Hampshire	$	49.62

TOWN MAINTENANCE

H. C. Hartwell, Jr., Road Agent	$	399.68
V. H. Pollard, Road Agent		400.00
Harry B. Frye, Road Agent		376.30
Withholding Tax		6.80
	$	1,182.78

MOWING ROADSIDES

Bids:

L. H. Nichols, mowing roadside	$	32.00
Clarence G. Whipple, mowing Mt. Roadside		88.00
Herbert Magoon, mowing Allen Roadside		30.00
E. P. Flint, mowing roadside		33.00

Herbert Magoon, mowing Santti roadside		60.00
Herbert Magoon, mowing Cold Pond roadside		125.00
Herbert Magoon, mowing Benway roadside		50.00
	$	418.00
Robert Pitkin, cutting trees out of road		7.20
Robert Allen, cutting brush on Lavigne road		75.00
	$	500.20

SNOW FENCE

H. C. Hartwell, Jr.	$	61.05

SANDING

H. C. Hartwell, Jr., Road Agent	$	239.85
Harry B. Frye, Road Agent		110.70
V. H. Pollard, Road Agent		110.60
	$	461.15

LIBRARY

Elsie M. Barton, Trustee, part appropriation	$	24.00

CHARITIES

Town Poor

Hubert C. Hartwell, Sr., board Raymond Thayer	$	95.00
Hubert C. Hartwell, Sr., board Frederick Thayer		220.00
Hubert C. Hartwell, Sr., care of tramp & postage		1.88
	$	316.88

OLD AGE ASSISTANCE

State of New Hampshire	$	211.71

PATRIOTIC PURPOSES

Viola Horton, Memorial Day money	$	10.00
Frances L. Wirkkala, Old Home Day money		10.00
Horace M. Cragin, rope for service flag		2.00
	$	22.00

PUBLIC SERVICE ENTERPRISE

Raymond Currier, mowing Common at Street	$	15.00

CEMETERIES

Harold B. Nichols, mowing cemetery	$	60.00
L. H. Nichols, mowing in cemetery		3.00
Harold B. Nichols, opening Martha Huntoon grave		8.00
L. H. Nichols, opening Hattie Baker grave		8.00

L. H. Nichols, cleaning dirt in Baker grave	2.00
	$ 81.00
Dartmouth-Lake Sunapee Region	21.29

INDEBTEDNESS

First National Bank, Newport, 2 notes	$ 2,000.00
First National Bank, Newport, bond	1,000.00
	$ 3,000.00

INTEREST

First National Bank, Newport, interest on notes	$ 12.45
Claremont National Bank, interest on tractor note	80.00
First National Bank, Newport, interest on bonded debt	225.00
	$ 317.45

PAYMENT TO OTHER GOVERNMENTAL DIVISIONS

Merton J. Sargent, county tax	$ 828.59
Harold B. Nichols, Treas. School District	3,778.02
Harold B. Nichols, Treas. School District 1944 Dog Tax	96.82
F. Gordon Kimball, Treas. State of N. H. Spec. Poll Tax	338.10
	$ 5,041.53

UNCLASSIFIED

E. P. Flint, Tax Collector, Resident taxes bought by town	$ 112.92
E. P. Flint, Tax Collector, Non-resident taxes bought by town	67.32
E. P. Flint, Tax Collector, Interest on resident tax bought by town	6.75
E. P. Flint, Tax Collector, Interest Non-resident tax bought by town	4.16
E. P. Flint, Tax Collector, Cost on Resident tax bought by town	8.92
E. P. Flint, Tax Collector, Cost on Non-resident tax bought by town	13.44
	$ 213.51

GAS AND OIL FOR TRACTOR

H. C. Hartwell, Jr., gas & oil purchased	$ 91.08
Southwestern Petroleum Co., 60 gal. oil	63.00
	$ 154.08

LABOR ON TRACTOR

H. C. Hartwell, Jr., labor on tractor	$	171.10
Gardner's Garage, labor & welding		79.00
	$	250.10

SNOW REMOVAL

H. C. Hartwell, Jr.	$	221.88
Harold B. Nichols, shovelling & cutting trees		7.20
	$	229.08

TRACTOR AND SNOW PLOW EXPENSE

Casellini-Venable Corporation, parts	$	60.96
Consolidated Steel Syndicate		22.17
Harold G. Fairbanks, bolts		1.00
	$	84.13

REPORT OF HIGHWAY DEPARTMENT

V. H. Pollard, Road Agent, North District

Town Appropriation

V. H. Pollard, labor and patrol work	$	110.04
V. H. Pollard, no. 9 spikes @ .06		.54
E. F. Cutler, thawing culvert		6.60
George L. Richardson, use of truck		29.20
M. K. Olds, driving truck		8.70
M. K. Olds, sawing bridge stringers		1.50
Wm. Beaver, driving truck		13.20
H. C. Hartwell, Sr., with truck		48.00
Wm. D. Thurber, labor		15.90
Henry Perry, labor		9.60
Bealer Berquist, labor		43.20
H. C. Hartwell, Jr., holding road scraper		30.00
H. C. Hartwell, Jr., use of truck		.80
H. C. Hartwell, Jr., labor		2.40
Orson Nichols, driving tractor		24.00
Bruce Nichols, driving tractor		6.00
Town of Lempster, use of tractor		10.00
Catherine McAfee, 55 gals. gas. @ .22		12.10
H. B. Gallop, 5 trees for bridge stringers		5.00
H. B. Nichols, 516 bd. ft. bridge planks @ $45.00 Per M		23.22
	$	400.00

Gas Money

V. H. Pollard, labor	$	72.70

V. H. Pollard, no. 6 spikes @ .06	.36
W. D. Thurber, labor	4.80
H. C. Hartwell, Sr., labor	6.60
H. C. Hartwell, Sr., driving tractor	6.00
H. C. Hartwell, Sr., with truck	135.75
H. C. Hartwell, Sr., use of car	1.00
H. C. Hartwell, Sr., 1120 ft. bridge plank @ $45.00 Per M	50.41
H. C. Hartwell, Jr.. holding road machine	6.00
H. C. Hartwell, Jr., with truck	39.60
B. U. Berquist, labor	50.20
Lawrence Hodgman, labor	2.40
M. O. Baker, labor	7.20
Henry Perry, labor	4.80
H. B. Nichols, labor	4.80
H. B. Nichols, 377 ft. bridge plank @ $45.00 Per M.	16.97
Town of Lempster, use of tractor	2.00
M. C. Terwilliger, 16 gals. gas @ .22	3.52
$	415.11

$319.69 of the above money was for repairing damage caused by the heavy rain during the latter part of June.

Sanding

V. H. Pollard, labor	$ 21.60
E. P. Flint, labor	6.90
M. O. Baker	9.90
Almon Clark, labor	2.40
H. C. Hartwell, Sr., labor	3.30
H. C. Hartwell, Sr., with truck	10.50
H. C. Hartwell, Sr., truck 7 hrs. @ .90	6.30
H. C. Hartwell, Jr., with truck	31.50
Russell Martin, use of car	1.00
Russell Martin, labor	4.20
Newport Grain Co., 5 cwt. salt @ $1.25	6.25
State of N. H., 135 yds. gravel @ .05	6.75
	$ 110.60
Withholding tax (Town Maintenance)	4.50

111yds. of the above mentioned gravel was used in repairing roads during the summer months.

HARRY B. FRYE, ROAD AGENT, MOUNTAIN DISTRICT

Town Maintenance

March Clark	$ 54.00

Harry Frye	62.40
Raymond Currier	10.80
Myron Baker	36.00
M. Terwilliger	7.30
Earl Parshley	30.00
Harold Nichols	7.20
Town of Lempster, use of tractor	3.50
Orson Nichols	21.60
H. C. Hartwell, Jr.	42.60
Bruce Nichols	21.60
L. H. Nichols	2.80
M. K. Olds	8.40
State of New Hampshire, gravel	4.00
Henry Perry	4.80
E. P. Flint	21.00
George Richardson	7.50
Roy Malool	2.40
Donald Berquist	2.40
W. D. Thurber	4.80
H. C. Hartwell, Sr.	12.00
W. H. Wirkkala	2.20
Almon Clark	4.80
Mrs. C. E. McAfee	2.20
	$ 376.30

Gas Money

H. C. Hartwell, Jr.	$ 7.50
H. C. Hartwell, Sr.	27.63
L. H. Nichols	7.20
Orson Nichols	7.50
Harry Frye	3.60
Myron Baker	2.40
Bealer Berquist	2.40
George Richardson	3.00
Town of Lempster, use of tractor	2.00
M. C. Terwilliger	3.30
Earl Parshley	4.20
H. B. Nichols	6.60
Aubrey Thomas	3.30
Roy Malool	5.40
	$ 86.03

Sanding

E. M. Smith	$ 4.20

Hugh Pollard	1.80
Myron Baker	16.50
W. D. Thurber	12.30
H. C. Hartwell, Sr.	22.35
Roy Malool	1.80
Orson Nichols	1.80
Harold Vines	8.70
H. C. Hartwell, Jr.	41.25
	$ 110.70

ITEMIZED ACCOUNTS OF MONEY DRAWN FROM THE TOWN OF LEMPSTER

Hubert C. Hartwell, Jr., Road Agent, South District

Town Maintenance

H. C. Hartwell, Jr., Truck	$ 53.60
W. D. Thurber, Labor	45.60
H. C. Hartwell, Jr., Road Machine Holder	39.75
H. C. Hartwell, Jr., Labor	13.20
W. D. Thurber, Use of Car	3.50
H. C. Hartwell, Sr., Tractor Driver	4.50
Bruce Nichols, Tractor Driver	6.00
Orson Nichols, Tractor Driver	13.50
C. G. Baker, Labor	.60
Orson Nichols, Labor	6.60
Donald Brault, Labor	4.20
M. O. Baker, Labor	50.40
Roy Malool, Tractor Driver	15.00
Town of Lempster, Use of Tractor	11.25
Mrs. E. J. McAfee, Gasoline	5.50
Bealer Berquist, Labor	17.40
W. H. Wirkkala, Gasoline	3.08
Bruce Nichols, Labor	9.60
Roy Malool, Labor	13.20
William Beaver, Labor	6.00
Henry Perry, Labor	14.40
Eugene Pike, Labor	2.40
Raymond Currier, Labor	12.00
H. C. Hartwell, Sr., Truck	48.40
Total Payments	$ 399.68
Withholding Tax	2.30

Gas Money

Raymond Currier, Labor	$ 10.20

Almon Clark, Labor	4.80
H. C. Hartwell, Jr., Road Machine Holder	18.75
Bruce Nichols, Road Machine Holder	3.00
Orson Nichols, Tractor Driver	6.75
Roy Malool, Tractor Driver	12.00
Roy Malool, Labor	32.10
H. C. Hartwell, Jr., Truck	65.25
H. C. Hartwell, Jr., Canthook Handle	1.00
M. O. Baker, Labor	19.80
Bealer Berquist, Labor	3.60
Orson Nichols, Labor	14.40
H. C. Hartwell, Sr., Truck	39.75
H. C. Hartwell, Sr., Logs	6.72
H. C. Hartwell, Sr., Planks	49.72
H. C. Hartwell, Sr., Team	36.05
H. C. Hartwell, Sr., Labor	6.30
M. K. Olds, Sawing	7.39
Mrs. E. J. McAfee, Spikes and Gasoline	3.00
H. C. Hartwell, Jr., Labor	13.20
George Richardson, Gasoline	2.20
Harold B. Nichols, Labor	4.80
Ebbe Arvidson, Labor	4.80
Eugene Pike, Labor	2.40
E. P. Flint, Labor	4.80
State of New Hampshire, Gravel	5.70
Total Payments	$ 378.48

Sanding

H. C. Hartwell, Sr., Truck	$ 70.50
H. C. Hartwell, Sr., Labor	2.40
Russell Martin, Labor	6.60
M. O. Baker, Labor	31.50
W. D. Thurber, Labor	7.20
Dyoll Jolly, Labor	1.80
C. G. Baker, Labor	8.70
H. C. Hartwell, Jr., Truck	53.25
H. C. Hartwell, Jr., Labor	4.20
Roy Malool, Labor	3.00
Bruce Nichols, Labor	3.00
W. I. Hook, Labor	8.40
H. B. Nichols, Labor	1.80
Orson Nichols, Labor	2.40
Werner Rudenfeldt, Labor	2.40
Harold Vines, Jr., Labor	9.60

Edward Howard, Truck		7.50
Harold Vines, Sr., Labor		4.80
Almon Clark, Labor		10.80
Total Payments	$	239.85

Snow Fence

H. C. Hartwell, Sr., Truck	$	5.85
Harold Vines, Sr., Labor		11.10
Russell Martin, Labor		6.30
H. C. Hartwell, Jr., Truck		18.00
H. C. Hartwell, Sr., Labor		7.80
C. G. Baker, Labor		4.80
M. O. Baker, Labor		7.20
Total Payments	$	61.05

Snow Removal

Bruce Nichols	$	60.00
Orson Nichols		51.00
H. C. Hartwell, Jr.		58.50
Harris Nichols		9.00
Almon Clark		6.60
Roy Malool		35.25
H. C. Hartwell, Jr., Bolts		1.53
Total Payments	$	221.88

Gas for Tractor

Mrs. E. J. McAfee	$	59.41
W. H. Wirkkala		21.78
George Richardson		9.89
Total Payments	$	91.08

Labor on Tractor

Bruce Nichols	$	24.00
Orson Nichols		30.00
Roy Malool		14.10
H. C. Hartwell, Jr.		63.00
Orson Nichols, Use of Car		10.00
H. C. Hartwell, Jr., Use of Truck		24.00
Russell Martin		6.00
Total Payments	$	171.10

REAL ESTATE ACQUIRED BY TAX DEEDS

1. Ballover Land. 55 acres bordering on the west side of the Dartmouth College Highway from East Lempster to Newport. This land is part of the Dexter Hosley Farm. Quite a lot of wood and lumber on it.
2. Charles Lowell Land on Lempster Mountain. This is bounded on the east by Washington Town Line, on the north and south by the highway from East Lempster to Washington; said to contain 5 acres.
3. R. E. Paine. This land is situated on the south side of the highway from East Lempster to Washington on Lempster Mountain and is the Beckwith and Church land, so called.
4. Cyrus Eaton Land. This land is known as the Fisher land and is located on Lempster Mountain on the south side of the highway from East Lempster to Washington and contains 100 acres.
5. Cyrus Eaton Land. This land is known as the Miller land and is located on Lempster Mountain on the south side of the highway from East Lempster to Washington and contains 40 acres more or less.
6. Arthur Bell Land. This land is located on Lempster Mountain, south of the old school house, on the south side of the highway from East Lempster to Washington, contains 80 acres.
7. F. W. Grafton Land. This land is located on the west side of the D. C. Highway from East Lempster to Newport, adjoins F. A. Barton, John Pike and others, said to contain 22 acres.
8. Fred J. Stone. This is a small piece of land about 2 acres. This is where Stone had his cottage and land to plant on. Clarence Whipple owns all around, only the highway.
9. Charles Emerson Land. This is known as Smith and Armstrong land and is located on Lempster Mountain, south side of the highway from East Lempster to Washington and contains 50 acres.
10. Haverhill Trust Co. This land is known as the Bank land. Contains 90 acres more or less, and is situated on Lempster Mountain, on the north side of the highway from East Lempster to Washington.
11. Daniel Paul Estate. Part of the Blanchard place. A lot of

growing pine on the lot, contains 75 acres and is south of the highway from Lempster to Unity.

12. Daniel Paul Estate. Part of the Carr place, so called, and adjoins the Blanchard place on the west, and the highway from Lempster to Newport on the east, and contains 100 acres. One of the best pastures in Sullivan County. There is quite a lot of lumber and growing pine in this pasture. This pasture is for rent and will carry 25 head of cattle and fat them.

13. Easton, Donovan and Gilmore Land. This contains the Phineas Richardson place and others. Situated on Lempster Mountain and contains 200 acres, more or less. A lot of growing spruce, pine, and balsam on this land. It adjoins other land the town owns. Some day all this land will be a valuable asset to the Town of Lempster, if handled the right way. The Town has a Tax Titled Deed of all this Estate and deeds are all recorded in the Sullivan County Register of Deeds Office.

14. Another Tract of Land, lying in the Town of Lempster. This land is bounded on the north by land formerly owned by Isaac Hodgman and Reed Brothers, bounded on the east and west by land of Reed Brothers. Being all of lot 32 in the third division of lots in Lempster and known as the Phineas Richardson farm with buildings thereon.

15. Irving Hurd Estate. This property, what used to be the Charles Putnam property, takes in the old sawmill site, also 75 acres of other land around there. We do not think it touches Crescent Lake. The electric line that has just been run through will make it still more valuable.

16. William P. Hodgman Estate. This property is on the mountain above E. P. Flint's home and contains 200 acres, more or less, and is bounded easterly by the Kennedy pasture, southerly by land of Hiram Patch and the Andrews lot, so called, westerly by land of Charles Cragin and half of Mary Pollard land, northerly by land formerly owned by Charles D. Stafford and land formerly owned by Mary T. Pollard. Being the second tract of land, described in a deed to Hannah D. Pollard dated June 17, 1895.

17. Emmet Robinson Estate. Part of the D. Hosley Land, so called. This piece of land lies on the west side of the Dartmouth College Highway leading from Goshen to East Lempster and is bounded on the north by land of Charles Sabin and easterly by said highway, and contains 18 acres more or less.

18. Graves land so-called. This piece of land is bounded on the north by land of Chauncy Quimby, on the east by land of

Fred Booth, on the south by land of Lucius Purmort, and Rueben Morgan and on the west by land of Warren Triff, J. B. Tennant and W. H. McKellips.

19. Will A. Perkins place. Contains about 285 acres. Bounded by Susie Hurd, W. F. Horton place, Mr. A. Johnson, and F. A. Barton.
20. Frederic Drake Land. This land is situated in the southern part of the town, bounded by James Mater on the south, on the west by Jonathan Huntley, on the north by William Parker, and on the east by the highway. Contains 18 acres.
21. Tattrie & Laino Land. This is situated over by the Mildred Felix place and contains 1/8 acre.
22. Part of J. W. Woods Farm, which lies in Lempster. Bounded on the east by the Washington Line and also by the Frank Pollard, Homer Beckwith, and James Fisher Land.
23. Chauncy Quimby Farm. Bounded by Unity Line on the north, Walter Stark on the south, Johnson and Dan Paul on the south and west.
24. Mason & Parker Mfg., Co. A certain tract of land containing 50 acres more or less, situated in the Town of Lempster on the west side of the Dartmouth College Highway leading from Lempster to Marlow and is known as the Gordon Lot and Gunnison Lot.
25. Charles H. Emerson. A certain tract of land situated on Lempster Mountain, bounded on the east and south by land of the Champlain Realty Co., on the west by the highway which leads from the Norton place on the Marlow road to Sand Pond, and on the north by land of Mrs. Addie Kempton, and is known as the D. Nichols Lot.
26. Shirley Smith House located on land of W. D. Thurber.

Respectfully submitted,

HORACE M. CRAGIN,
LUCIUS H. NICHOLS,
E. LEE KELSO,
Selectmen of Lempster.

REPORT OF TRUSTEES OF TRUST FUNDS

For Year Ending December 31, 1944

RECEIPTS

School Funds:				
Asa Way, Interest 2%	$	8.98		
Henry Hurd, Interest 2%		3.39	$	12.37
Cemetery Funds:				
James G. Hosley, Interest 2%	$	6.17		
Charles Booth, Interest 2%		10.31		
Duren S. Honey, Interest 2%		3.09		
Almon Booth, Interest 2%		2.03		
Frank B. Davis, Interest 2%		1.50		
Leander Hill, Interest 2%		4.06		
William F. Thissell, Interest 2%		4.08		
Andrew J. Mitchell, Interest 2%		4.12		
Minerva Gee, Interest 2%		1.50		
Frank W. Huntoon, Interest 2%		2.01		
Mina Shanks, Interest 2%		4.06		
Charlotte Harris, Interest 2%		2.53		
Duren S. Honey, Interest 3% & 2½%		4.35		
Arthur K. Hodgman, Interest 3% & 2½%		2.76		
Henry Bingham, Interest 3% & 2½%		2.80		
Fred C. Parker, Interest 3% & 2½%		5.68		
James T. Nichols, Leonard P. Little, Interest 3% & 2½%		2.81		
Ellen M. Hooper, Interest 3% & 2½%		2.76		
William P. & Camilla U. Hodgman, Interest 3% & 2½%		2.76		
Henry Huntley, Interest 3 % & 2½%		1.10		
			$	70.48
Total Income for the Year 1944			$	82.85
Unexpended Income January 31, 1944			$	80.79
Total Receipts			$	163.64

EXPENDITURES

Lempster School District	$	12.37

Harold B. Nichols, Labor	67.79	
Harold B. Nichols, Use of Truck	2.00	
Harold B. Nichols, Loam & Trucking	1.00	
Harold B. Nichols, Paid for Sharpening Lawn Mower	1.00	
Harold B. Nichols, Lawn Grass Seed	.10	
Harold B. Nichols, Portland Cement	.20	
Total Expenditures		$ 84.46
Unexpended Income December 31, 1944		$ 79.18

WHERE FUNDS ARE INVESTED

School Funds:	
Asa Way,	
Newport Savings Bank	$ 447.50
Henry Hurd,	
Newport Savings Bank	166.66
Cemetery Funds:	
James G. Hosley,	
Newport Savings Bank	$ 300.00
Charles Booth,	
Newport Savings Bank	500.00
Duren S. Honey,	
Newport Savings Bank	150.00
Almon Booth,	
Newport Savings Bank	100.00
Frank B. Davis,	
Newport Savings Bank	75.00
Leander Hill,	
Newport Savings Bank	200.00
Andrew J. Mitchell,	
Newport Savings Bank	200.00
William T. Thissell,	
Newport Savings Bank	200.00
Minerva Gee,	
Newport Savings Bank	75.00
Frank W. Huntoon,	
Newport Savings Bank	100.00
Mina Shanks,	
Newport Savings Bank	200.00
Charlotte Harris,	
Newport Savings Bank	125.00
Duren S. Honey,	
Sugar River Savings Bank	150.00

Arthur K. Hodgman,	
Sugar River Savings Bank	100.00
Henry Bingham,	
Sugar River Savings Bank	100.00
Fred C. Parker,	
Sugar River Savings Bank	200.00
Leonard P. Little & James J. Nichols,	
Sugar River Savings Bank	100.00
Ellen M. Hooper,	
Sugar River Savings Bank	100.00
William P. & Camilla U. Hodgman,	
Sugar River Savings Bank	100.00
Henry Huntley,	
Sugar River Savings Bank	40.00

CHARLES F. CLARK,
HAROLD B. NICHOLS,
LUCIUS H. NICHOLS,
Trustees.

REPORT OF TAX COLLECTOR

Summary of Warrant—Levy of 1944

Debit

Taxes Committed to Collector			
Property Tax	$ 8,950.15		
Poll Tax Reg. @ $2.00	282.00		
Poll Tax Spec. @ $3.00	450.00		
National Bank Stock Tax	25.00		
Total Warrant		$ 9,707.15	
Added Taxes			
Poll Tax Reg. @ $2.00		8.00	
Poll Tax Spec. @ $3.00		12.00	
Total Debits			$ 9,727.15

Credit

Remittances to Treasurer		
Property Tax	$ 7,221.69	
National Bank Stock Tax	25.00	

Poll Tax, Reg. Tax @ $2.00	216.00	
Poll Tax, Spec. Tax @ $3.00	345.00	
Abatements	48.57	
Uncollected Taxes as Per Collector		
Property Taxes	1,694.89	
Poll Tax, Reg. Tax $2,00	68.00	
Poll Tax, Spec. Tax $3.00	108.00	
Total Credits		$ 9,727.15

Summary of Warrant—Levy of 1943

Debit

Uncollected taxes as of Feb. 1, 1944	$ 1,951.10	
Added Poll Tax	6.00	
Interest Collected	64.28	
Costs of Advertising and Sals	24.17	
Total Debits		$ 2,045.55

Credit

Total Remittances to Treasurer Dec. 30, 1944	$ 1,775.87	
Abatements	122.05	
Uncollected taxes as per list	147.63	
Total Credits		$ 2,045.55

Summary of Warrant—Levy of 1942

Debit

Uncollected taxes Feb. 1, 1944	$ 26.05	
Interest collected	.40	
Total Debits		$ 26.45

Credit

Total Remittances to Treasurer	$ 6.40	
Uncollected Dec. 30, 1944	20.05	
Total Credits		$ 26.45

Summary of Warrant—Levy of 1941

Debit

Uncollected taxes as of Feb. 1, 1944	$ 21.12	
Interest Collected	.20	
Total Debits		$ 21.32

Credit

Total Remittances to Treasurer	$ 4.20	
Uncollected Dec. 30, 1944	17.12	
Total Credits		$ 21.32

Summary of Warrant—Levy of 1940

Debit

Uncollected taxes as of Feb. 1, 1944	$ 25.02	
Interest Collected	.70	
Total Debits		$ 25.72

Credit

Total Remittances to Treasurer	$ 6.39	
Uncollected Dec. 30, 1944	19.33	
Total Credits		$ 25.72

Summary of Warrant—Levy of 1939

Debit

Uncollected taxes as of Feb. 1, 1944	$ 27.70	
Interest Collected	6.99	
Total Debits		$ 34.69

Credit

Total Remittances to Treasurer	$ 28.22	
Abatements	6.47	
Total Credits		$ 34.69

Summary of Warrant—Levy of 1938

Uncollected taxes as of Feb. 1, 1944	$ 21.69	
Interest Collected	8.95	
Total Debits		$ 30.64

Credit

Total Remittances to Treasurer	$ 30.64

Summary of Tax Sales Accounts as of December 30, 1944

Debit

	Tax Sale on Account of Levy of:		
	1943	1942	1941
Taxes sold to Town	$ 213.51	$ 314.14	$ 247.64
Interest Collected after Sale	.45	12.87	30.06
Total Debits	$ 213.96	$ 327.01	$ 277.70

	Credit		
Remittances to Treasurer	$ 105.66	$ 193.22	$ 201.69
Deeded to Town	15.98	17.58	8.75
Unredeemed Taxes Dec. 30, 1944	92.32	116.21	67.26
Total Credits	$ 213.96	$ 327.01	$ 277.70

Unredeemed taxes from Tax Sales

	1943	1942	1941
Allen, James E.	$	$ 94.64	$ 67.26
Berger, Alice A.	7.40	8.24	
Mutual Public Service Co.	11.76		
Roby, Austin H. Est.	11.76	13.28	
Waters, Frank	45.34		
Viner, Ernest & Irene	16.06		
Due from Collector		.05	
	$ 92.32	$ 116.21	$ 67.26

E. P. FLINT,
Tax Collector.

1944

All land and buildings acquired through Tax Collector's Deeds

Ballover Land	$ 150.00
Charles Lowell Land	25.00
R. E. Paine Land, Beckwith & Church Land	300.00
Cyrus Eaton, Miller Land	200.00
Cyrus Eaton, Fisher No. 2	200.00
Arthur Bell Pasture	300.00
F. W. Grafton Land	100.00
Fred J. Stone, Part of Roundy Place	25.00
Charles Emerson Land, Smith & Armstrong Land	110.00
Haverhill Trust Co., Bank Land	600.00
Daniel Paul Estate, Carr Pasture	500.00
Daniel Paul Estate, Blanchard Land	300.00
Eaton, Donovan & Gilmore, Pollard, Hodgman & Richardson Land	1,000.00
Phineas Richardson Place	500.00
Irving Hurd Estate, Putnam Land	500.00
William J. Hodgman Estate, Mountain Pasture	500.00
Emmet Robinson Estate, Graves Land	100.00
Emmet Robinson Estate, Part D. Hosley Land	100.00
J. W. Woods, Part of Woods Place	200.00
Hulda Kari Estate, C. Quimby Farm	700.00
Tattrie & Laino, Part of Felix Place	25.00
Will A. Perkins, C. Gile Farm	1,250.00
Frederick T. Drake, Wood Lot	300.00
Charles Emerson, Dennison Nichols Lot	100.00
Mason & Parker, Gordon Lot	400.00
Shirley Smith House	85.00
	$ 8,570.00

REPORT OF OVERSEER OF POOR

Paid to Mrs. P. Johnson for board & clothes for Frederick Thayer	$ 220.00
Paid to Mrs. S. S. Harris for board & clothes for Raymond Thayer	95.00
Care of tramp	1.50
Stamps, etc.	.38
	$ 316.88

I wish to report that the year 1945 starts without any town charges.

Respectfully submitted,

HUBERT C. HARTWELL, SR.,
Overseer of Poor,
Town of Lempster.

FIRE WARDEN'S REPORT

The year 1944 has passed and I am thankful to report there were no forest fires.

Let us do our utmost to have this year a banner one also.

The meetings of the Fire Warden's Association have been well attended by the deputies and members.

The meeting held in this town last September was largely attended by members, visitors and friends, and a fine supper was given by the Home and Community Welfare: the proceeds which were used for Christmas Gifts for our Service Members.

LUCIUS H. NICHOLS,
Warden.

FIRE COMPANY REPORT

January 31, 1944 to December 31, 1944

Receipts

January 31, 1944, Unexpended balance	$	18.39
December 30, 1944, Received Town Treasurer, appropriation		200.00
	$	218.39

Expenditures

March 24, Town tax on truck	$	1.67
March 24, Regiseration on truck		27.00
March 24, Clerk's fee		.25
May 16, Farm Bureau Mutual Insurance Company		14.00
July 1, Stamp for truck		5.00
August 4, 4 chemical hoses with nozzles and brass hose couplings		8.13
	$	56.05
December 31, 1944, Unexpended balance		162.34
	$	218.39

HORACE M. CRAGIN,

Treasurer, Lempster Fire Company.

REPORT OF LIBRARY TRUSTEES

Receipts:				
Balance in Treasury, Feb. 1, 1944	$	8.39		
Part of appropriation drawn		24.00		
Total Receipts			$	32.39
Payments:				
Lillian G. Hartwell, Librarian	$	24.00		
National Geographic Society, Subscription		3.50		
Total Payments			$	27.50
Balanance in Treasury Jan. 1, 1945			$	4.89

Number of Volumes in Library, Feb. 1, 1944	2,221
Gifts	19
Number of Volumes in Library, Jan. 1, 1945	2,240
Circulation for Year, including Bookmobile	1,997

The Trustees are at work recataloguing the books in Lempster Public Library. The balance of $26.00 left in the Town Treasury will be used for this purpose.

ELSIE M. BARTON,
HAROLD B. NICHOLS,
CHRISTINA RICHARDSON,
Trustees.

AUDITOR'S REPORT

This is to certify that I have examined the books and accounts of the Selectmen, Treasurer, Tax Collector, Town Clerk and other officers of the Town of Lempster, and find them correct and properly vouched.

FRANCES L. WIRKKALA,
Auditor.

Lempster, N. H., February 5, 1945.

REPORT OF THE

SCHOOL DISTRICT

SUPERINTENDENT'S REPORT

To the School Board of Lempster:

I herewith submit my thirteenth report as your Superintendent of Schools.

After several years of very successful work Mrs. Viola Horton resigned to accept another position, but we were fortunate in holding Mrs. Doris Abbott as teacher of the East Lempster School. The position at Lempster Street, grades five to eight was filled in September by Miss Marilyn Miller. Miss Miller graduated from Keene Teachers' College last spring, but had had some teaching experience. The lower grades under Mrs. Abbott are orderly and show great interest in their work. The upper grades with Miss Miller who puts energy and good preparation into her work are making good progress, but during the first part of the year tried many things usually attempted with a new teacher that had a tendency to make the room noisy. However, Miss Miller has a good disposition and now seems to have the school in excellent control.

The teacher situation in the State is far more serious than it has been. The normal colleges have only eighteen girls to offer as teachers for grade work next year. The State generally absorbs about one hundred new teachers. Many of the teachers in the State are only keeping their positions as a duty during the war and we have no young girls or scarcely none with the proper qualifications preparing to teach. The rural schools are in a more precarious position than those in the cities because there has been no great increases in incomes on farms comparable to those in factories and to the increased costs of education. However, the rural districts are faced with the position that in the case of a great shortage of teachers it will be harder for them to fill their positions at the same salaries than the cities. Yet, the salaries in the rural districts is by far the lowest.

Allow me to quote a paragraph from last year's report. "It would be a great help to equalize the cost of education in this state if a law was passed providing up to $1,500.00 for each dis-

trict to help maintain high schools or to pay tuitions and other expenses of high school pupils." At the time of this writing, it seems that there might be considered in the present legislature a bill or bills that would tend to equalize the costs of education among the districts according to their ability to pay.

I feel it would be well if we looked ahead to the future and make plans for a consolidated school. It might be possible even to unite with a nearby town if the right location could be found. There would be advantages to have only two grades to a teacher, but there might be big disadvantages on account of distances. However, it would be well to have at least our own children in one school unit.

I appreciate the help and friendly understanding on the part of the Lempster School Board and wish to thank the teachers and the pupils for their loyalty and good work.

Respectfully submitted,

WALTER L. MASON,
Superintendent of Schools.

STATISTICAL REPORT

1943-44

Number of teachers	2
Number of pupils	51
Per cent of attendance	94.34
Average salary	$950.00
Number of school board meetings	7
Visits by School Board Members	12
Visits by Superintendent	19
Visits by citizens	43
Number of pupils in the high school	15
Number of pupils not absent nor tardy	1
Cases of tardiness	13

SCHOOL BOARD'S ESTIMATE FOR 1945-1946

DETAILED STATEMENT OF EXPENDITURES

Support of Schools		
Teachers' Salaries	$ 2,200.00	
Text Books	65.00	
Scholars' Supplies	110.00	
Flags and Appurtenances	5.00	
Other Expenses of Instruction	20.00	
Janitor Service	72.00	
Fuel	105.00	
Water, Light, Janitors' Supplies	55.00	
Minor Repairs and Expenses	100.00	
Health Supervision (Medical Inspection)	112.50	
Transportation of Pupils	1,800.00	
Other Special Activities	35.00	
		$ 4,679.50
Other Statutory Requirements		
Salaries of District Officers (Fixed by District)	$ 143.00	
Truant Officer and School Census (Fixed by District)	6.00	
Payment of Tuition in High Schools and Academies (Estimated by Board)	1,200.00	
Superintendent's Excess Salary (Fixed by Supervisory Union)	107.00	
Per Capital Tax (Report of State Treasurer)	132.00	
Other Obligations imposed by law or established by district	30.00	
		$ 1,618.00
Total Amount Required to Meet School Board's Budget		$ 6,297.50

ESTIMATED INCOME OF DISTRICT

Balance June 30, 1945 (Estimate)	$ 500.00
State Aid (December 1945 Allotment)	2,000.00
Dog Tax (Estimate)	75.00
Income from Trust Funds (Estimate)	13.88

Other Estimated Income	12.00	
Deduct Total Estimated Income (Not Raised by Taxation)		$ 2,600.88
Assessment Required to Balance School Board's Budget		$ 3,696.62

THOMAS C. SMITH,
FRANCES L. WIRKKALA,
CHRISTINA RICHARDSON,
School Board.

Lempster, N. H., February 9, 1945.

SCHOOL TREASURER'S REPORT

For the Year Ending June 30, 1944

RECEIPTS

1943			
July	1	Balance in the Treasury	$ 608.41
Sept.	14	Elsie M. Barton, Town Treasurer	400.00
Oct.	15	Elsie M. Barton, Town Treasurer	600.00
Oct.	28	Lempster School, for a broken window	.50
Oct.	29	Elsie M. Barton, Town Treasurer	500.00
Nov.	13	Elsie M. Barton, Town Treasurer	500.00
Dec.	16	State Treasurer, State Aid	2,004.03
1944			
Jan.	24	Trustees of Trust Funds, Interest on School Funds	13.88
Feb.	3	Elsie M. Barton, Town Treasurer	1,541.16
Feb.	3	Elsie M. Barton, Dog Tax	95.23
June	15	First Universalist Society, Electric Service in Chapel	6.00
June	17	Elsie M. Barton, Electric Service in Town Hall	6.00
		Total Receipts	$ 6,275.21
School Board Orders Paid			5,621.75
Balance in the Treasury July 1, 1944			$ 653.46

HAROLD B. NICHOLS,
District Treasurer.

FINANCIAL REPORT

EXPENSES FOR 1943-1944

Salaries of District Officers	$ 103.00
Superintendent's Salary	76.96
Truant Officer and School Census	6.00
Expenses of Administration	18.58
Teachers Salaries	1,900.00
Text Books	70.32
Scholars Supplies	100.42
Flags and Appurtenances	3.00
Other Expenses of Instruction	62.26
Janitor Service	72.00
Fuel	104.75
Light and Janitor Supplies	50.27
Minor Repairs and Expenses	55.78
Medical Inspection	97.00
Transportation of Pupils	1,795.00
High School Tuition	953.06
Other Special Activities	17.85
Insurance	7.50
Per Capita Tax	128.00
Total	$ 5,621.75

ITEMIZED ACCOUNT OF EXPENSES 1943-1944

Salaries of District Officers

M. K. Olds, Auditor	$ 5.00	
W. C. Mowatt, Member School Board	6.67	
Harold B. Nichols, Treasurer	15.00	
Lucius Nichols, Moderator	3.00	
Francis L. Wirkkala, Member School Board	20.00	
Thomas C. Smith, Member School Board	13.33	
Christina Richardson, Chairman School Board	35.00	
Christina Richardson, District Clerk	5.00	
		$ 103.00

Superintendent's Salary

Walter L. Mason, check paid to Herbert E. Streeter	$ 76.96

Truant Officer and School Census

Thomas C. Smith, Truant Officer	$ 5.00		
School Census	1.00		
		$	6.00

Expenses of Administration

Charlestown School Union, Superintendent's Helpers	$ 12.83		
Christina Richardson, Transportation to Union Meeting	3.00		
Charlestown School District, Supplies	1.07		
Harold B. Nichols, Postage	1.68		
		$	18.58

Teachers Salaries

Mrs. Viola Horton	$ 899.00		
Mrs. Doris Abbott	$ 745.00		
Collection of Internal Revenue	256.00		
		$	1,900.00

Text Books

Silver Burdett Co., Music Books	$ 5.05		
American Book Co., Books	4.69		
Charlestown School District, Books	38.44		
Ginn & Co., Text Books	4.97		
Arlo Publishing Co., Books	15.57		
Charlestown School District, Books	1.60		
		$	70.32

Scholars Supplies

Benton Review Publishing Co., Supplies	$ 7.21		
Mrs. Viola Horton, Supplies	1.65		
Charlestown School District, Supplies	80.78		
Webster Publishing Co., Work Books	2.91		
Charlestown School District, Supplies	7.87		
		$	100.42

Flags and Appurtenances

Charlestown School District		$	3.00

Other Expenses of Instruction

Grollier Society in Balance on references		$	62.26

Janitor Service

Frederick Thayer	$ 3.60		

Wm. F. Horton, Jr.		36.00		
Norman Pollard		32.40		
			$	72.00

Fuel

M. K. Olds, Slab wood delivered	$	7.75		
M. K. Olds, Slab wood		4.00		
Harold B. Nichols, Trucking slab wood		3.00		
Lucius H. Nichols, 3 cords hard wood		45.00		
William B. Thurber, 3 cords hard wood		45.00		
			$	104.75

Light and Janitor Supplies

McAffee's Store	$	2.92		
N. H. Electric Coop., Electric Service		36.00		
Edward E. Babb, Inc., 2 drums chemical		7.85		
Charlestown School District		3.50		
			$	50.27

Minor Repairs and Expenses

Martin's Hardware, Material	$	8.18		
T. C. Smith, Labor and Material		39.70		
Martin's Hardware, Lock and Varnish		2.35		
T. C. Smith, Labor		4.75		
Martin's Hardware, Glass		.80		
			$	55.78

Medical Inspection

Mrs. Z. L. Hasham, School Nurse			$	97.00

Transportation of Pupils

James Allen, Transportation	$	490.00		
Hubert C. Hartwell, Sr., Transporation		1,305.00		
			$	1,795.00

High School Tuition

Newport School District, Balance on 1942-43 Tuition	$	36.91		
Newport School District, Tuition		434.50		
Union School District, Keene, Tuition		45.00		
Union School District, Keene, Tuition		45.00		
Newport School District, Tuition		391.65		
			$	953.06

Other Special Activities

Mrs. Doris Abbott, Soccer Ball	$ 4.69		
Mrs. Doris Abbott, Hot Lunches	5.00		
Mrs. Viola Horton, Hot Lunches	5.00		
C. C. Beedle Piano Co., 1 set square Dance Records	3.16		
		$	17.85

Insurance

Mrs. Eleanor W. Shelton, Agent, Treasurers Bond	$	7.50

Per Capita Tax

State Treasurer, Per Capita Tax on 64 Pupils	$	128.00
Total Expenses	$	5,621.75

REVENUE

Balance in Treasury June 30th, 1943	$	608.41
Town Treasurer, Assessment		3,541.16
Interest on School Funds		13.88
State Aid Dec. 1943		2,004.03
Dog Tax		95.23
Town of Lempster, Light Service Valley Hall		6.00
Universalist Society, Light Service for Chapel		6.00
Lempster St. School, Broken Window		.50
Total Revenue	$	6,275.21
Total Expenses	$	5,621.75
Balance on Hand June 30th, 1944		653.46
	$	6,275.21

THOMAS C. SMITH,
FRANCES L. WIRKKALA,
CHRISTINA RICHARDSON,

February 9th, 1945 Lempster School Board.

REPORT OF SCHOOL NURSE

Lempster Schools, Year 1944

Your school nurse is happy to report that better health, better personal hygiene and more interest in preventive and corrective dentistry was noted among the forty-five school children at the time of the annual health inspection.

6 pupils had faulty nutrition symptoms.
5 pupils had faulty vision; 4 are new pupils in Lempster schools.
4 pupils had enlarged tonsils.
6 pupils had poor posture.
2 pupils had nervous habits.
5 pupils had defective teeth.
27 pupils had all necessary dental correction done at dental clinic by Dr. Irving Crandall January 30 and 31, 1944.
10 School visits and
8 Home visits were made by the nurse.

Respectfully submitted,

ZEPHYRINE L. HASHAM, R.N.

AUDITOR'S REPORT

East Lempster, N. H.
July 13, 1944

This is to certify that I have examined the books, vouchers, book statements and other financial records of the School Board and Treasurer of the School District of Lempster, N. H., and find them correct in all respects.

MARSHALL K. OLDS,
Auditor.

VITAL STATISTICS

BIRTHS

Recorded in the Town of Lempster, N. H., for the year ending December 31, 1944

Date, Name of Child, Name of Father, Maiden Name of Mother

Jan. 13 Nancy Creer Smith; Thomas Creer Smith; Mary Elizabeth Scott.

Sept. 22 William C. Hook Allen; James Edgar Allen; Aline Mary Hook.

Dec. 21 Louise Frances Berquist; Bealer Ulysses Berquist; Louise Estelle Caldwell.

DEATHS

Recorded in the Town of Lempster, N. H., for the year ending December 31, 1944

Date	Name	Years	Months	Days
May 12	Sherman Orville Caswell	60	9	29
May 24	George Alva Smith	19		
June 22	Emma Augusta Moore	83	8	14
July 8	William C. Hook, S. F. 3/c	22	3	18
Oct. 27	Hattie L. Baker	91	5	9

ANOTHER ENEMY TO CONQUER

Here is a home front fight that everyone can get into. Last year in this State 558 brush and forest fires burned over 4,648 acres of land, of which 2,788 acres were valuable timber and young growth. With available manpower the lowest of any year since the war started, you can help to keep this loss down by preventing these fires from starting.

Keep in mind these simple rules:

1. Always get a permit from your forest fire warden before starting any fires in the open. Burning under certain conditions is permitted.
2. Never burn unless you have enough help to control your fire—a permit does not excuse you of negligence in case it gets away.
3. Always report any uncontrolled fire promptly to your forest fire warden. Minutes lost are acres lost.
4. Be especially careful with cigarettes, matches and pipes. Smokers caused most of our fires.
5. Never leave a fire unless it is dead out. You can't feel safe while there is a spark left.

KEEP NEW HAMPSHIRE GREEN